

Evening Telegraph

THURSDAY, DECEMBER 15, 1864.

SPIRIT OF THE NEW YORK PRESS.

Leading Editorials from the New York Papers This Morning.

WAR TAXES.

We deplore all avoidable war, but we intensely loathe a dragging war. A nation involved in war should always fight as though it fully intended and expected to fight its way to peace within the year ensuing. To settle down into war as a natural, permanent condition—to wage a lazy, shiftless war—is at once disgraceful and pernicious. A nation at war is largely at the mercy of jealous rivals, who venture on insults and encroachments which they would shrink from in time of peace. A war should always be waged as a conglomeration is resisted, and a nation which has ceased to fight in earnest should cease to fight at all.

We cherish no hydrophobic horror of public debt. We can even admit that certain incidental advantages result from its existence. But we realize also that a public debt may be swelled immoderately, too rapidly, and to an exorbitant amount. And we hold that a people so entirely enveloped as we are should, to the extent of their ability, pay what they go.

But we urge upon Congress the bold, prompt, decisive action with regard to the national finances. If we must fight another year for a true, honorable, beneficent peace, let us fight fast, fight hard, and fight, so far as may be, on our own resources. Borrowing forty to fifty cents and agreeing to pay a dollar is so prodigal, so thriftless, so desperate a shift that we would reduce it to the lowest practicable dimensions.

The annual product of the industry of the loyal States cannot be worth less than three thousand millions of dollars. The cost of maintaining our Government and protecting, with vigor the war for the Union is about one-third of that amount. We are paying, in various ways, about half this large sum and running, in debt for the balance. If we paid all, it would require one-third of the gross product of our industry to carry on the war through 1865 without contracting one dollar of additional debt. Have we not the requisite forecast and public spirit to prosecute the war for the next year on the basis of paying as we go?

Yet, whenever we happen to speak of additional taxes, we are sure to invoke a shower of remonstrances. Everybody seems to deprecate taxation. Every body seems to deplore that it is likely to fall on him. We rarely observe that an income tax of twenty-five per cent with a sound currency, would impose no additional burden on the great body of those who live on fixed incomes, such as salaries, rents, dividends, interest, &c. We say again that, if all these important classes were required to pay an income tax of twenty-five per cent, next May, and were thereby enabled to receive their incomes in something nearly at par with specially greenbacks worth 90 to 95 cents on the dollar—they would actually have larger incomes, after paying that heavy tax, than they now have. They would have fewer dollars to spend, but more to invest; but those dollars would buy more of almost everything than do the larger number now at their disposal. Can this need demonstration?

"O, you want to support the Government by taxes on incomes, do you?" queries an indignant clerk, and falls thereupon into unceasing tirades and invective. "Why, to sir, we have no partiality for an income tax, and no desire that money should be raised in that particular way. We have labored to show, not that an income tax is preferable, but that capitalists and receivers of fixed incomes might better pay a high income tax and secure thereby a sound currency than to stumble on with the currency down at the heel as at present."

Nearly all the grandmothers insist that the farmers are shamefully favored by our present modes of taxation, that they are rolling in wealth acquired by galling butter at fifty and pork at twenty cents per pound, that they evade the payment of income tax, &c. &c. If farmers fail to pay income tax with the rest of us, either the law or its interpretation should be altered as to reach them. We condemn all partiality and favoritism. But it is not in the mind, first, that hitherto the chief burden of taxation has been for State and municipal purposes, has been born by real estate, and that nearly all but Federal taxation still fastens upon houses and farms.

In past years, a farmer whose total income was scarcely two thousand dollars a year, paid more taxes annually than many a trader whose profits exceeded five thousand dollars. Our clerks and other salaried men, who now complain of excessive taxation, paid very little for the support of Government, in former years of peace—not one dollar more than farmers of equal incomes paid five.

It is not fair to consider this. Then it should be noted that very few of these grandmothers are anxious to bequeath themselves to this vocation so favored and potted.

A clerkship, falls rank-and-bounds eagerly ascribable for it; while the Government offers choice land free of cost to actual settlers, and finds far too few anxious to close the generous proffer. Our cities are crowded to-day with men looking for clerkships or anything else that will win bread; while our aggregate farm produce is probably less in 1863 than it was in 1860, and good farms are to-day cheaper than anything else but firewood.

The Government must have money. It may borrow some; but at present rates, borrowing is most imprudent. Taxation must be increased—we do not say just now or where, but somewhere and somehow, so as to bring far more money into the Treasury. Every one should be devising and commanding ways of replenishing the treasury; instead of which, many seem to be devising how most to deplete it. One talk of reducing duties on imports, so as to swell largely our imports—ignoring the fact that we already import more than we can afford, and are constantly drawn up to the point to pay the balances owing against us in Europe. Men seem to think they are taxed exorbitantly or exorbitantly, say, "Double our taxes, if you must; but push on the war to a speedy and final conclusion." Yet we are confident that is just what the majority meant to say by their votes in our late Presidential election, and we trust that Congress will heed their appeal.

THE BORDER THIEVES—THE CANADIAN REBELLION AND GENERAL DIX'S ORDER.

From the Times.

It concerns the people of the neighboring provinces more than us, whether the colonies shall become a base of operations for organized bands of burglars, to rob and murder at will in the border towns. General Dix's order, which appears in another column, is the first formal intimation of the purpose of the United States Government to stop this business. It is hardly possible to overestimate the significance of this document. General Dix speaks at once by direct authority of the War Department, and with the perfect cognizance of the National Executive. His words imply no threat, but they convey, in every language, the purpose of the Government of this country to perform, if need be, police duty beyond the frontiers of these States.

The decision arrived at by Mr. Justice Counsel, of Montreal, on Tuesday last, even if it perfectly conforms with the relationship of Colonial to Imperial legislative enactments, forms in itself a confession that there is no municipal law within the Provinces for the prevention of hostile incursions into the United States.

If Mr. Justice Counsel found that his jurisdiction in questions of an international character were limited by the terms of the Extradition Treaty, his discharge of the prisoners may not be liable to be called in question. But if the Executive authorities of the Province have become entirely indifferent to the vindication of their own municipal laws, and if this indifference render it necessary for us to protect ourselves at their expense, then, in my opinion, it is well that we should know where the *remedy* for the disagreement primarily rests.

Let us accept Mr. Justice Counsel's decision as technically correct. The Imperial act, as he puts it, may over-ride the local enactments for the guidance of consulting magistrates in the colony—which, strangely enough, never received the sanction of the Crown. If so, well. But the power of the Province to compel obedience to its own municipal laws will hardly be questioned by a partisan Provincial Judge. The same decision which has constituted the St. Albansburg offenders against international law, and by which the military authorities here secured, determines their criminality as officers under the common municipal law of the Province.

In his haste to throw aside judicial responsibility, as an interloper of the Ashburton Treaty, it appears to us that Mr. Justice Counsel made out a clear case against the prisoners as violators of the common municipal law of the colony. But, be it as it may, the responsibility of which the Provincial Judiciary desire to divest themselves, the military authorities here are prepared to assume. And General Dix's order shows that this assumption of power will not remain a dead letter, but will be put into effect the moment action shall be deemed expedient or necessary.

When Mr. Carter, the chief legal adviser of the Crown for the Province, was in Washington the other day, his professed mission was to confer with the Government on the best means of preventing these raids. A mounted police force, paid by the Provincial Government, was to patrol the more exposed parts of the frontier, under an experienced commander. General Dix proposes to supplement this arrangement, when the necessities of the crisis demand it. It would have been a more gracious arrangement if the colonists had had their business entirely in their own hands.

So far as this concern is concerned, the case is in a nutshell. If Judge Carter's advice in this case defines the position and action of the Canadian Government, then Southern Rebels are quite at liberty to organize raids on Canadian soil against the United States. That simply converts Canada, so far as the war is concerned, into Rebel territory; and our Government, by Gen. Dix's order, promptly declares its purpose so to regard and treat it in case of necessity. In this position it will be heartily sustained by the great body of the people.

AMUSEMENTS.

WALNUT STREET THEATRE.—Miss Lucille Western still continues to attract not only crowded, but extremely fashionable audiences; in fact, a large proportion of the audiences attendant upon Miss Western's performances are from our best families.

To-night the eminent young artiste will appear as "La Tribune" in Victor Hugo's thrilling play of *The Spy of St. Marc*, and as the *Actress of Padua*. To-morrow evening Miss Western will appear for the last time in *East Lynne*, on the occasion of her birth. Those who propose to attend should secure their seats early.

FROM BALTIMORE TO-DAY.

LAUNCH OF A WAR VESSEL.

Special to the Evening Telegraph.

BALTIMORE, December 15.—The new iron side-wheel Government steamer *Monocacy*, built by the Messrs. Denmead, was successfully launched yesterday afternoon. Miss Ella Denmead christened the steamer as she gilded into the water. General Wallace and most of his staff, with Colonel Wooley and some of his aids, besides many other distinguished persons, were present.

A grand entertainment takes place at the Maryland Penitentiary to-day, when Governor Bradford will be present.

GIFTS FOR THE HOLIDAYS!

CONFETTIOS of the FINEST QUALITY Only, IN CHOICE VARIETY, AND Desirable for Presents,

INCLUDING CRYSTALLIZED FRUITS, MARBON GLACES, PISTACHE PARTE, ST. NICHOLAS CHOCOLATE, SUPERFINE WHITE NOUGAT, PISTACHE ALMONDS, CHOCOLATE AMERICANO, CRYSTALLIZED ALMONDS, AND OTHER

Specialties in Confectionery, TOGETHER WITH A NEW IMPORTATION OF BEAUTIFUL BOXES.

STEPHEN T. WHITMAN, 1810 MARKET STREET.

THE FIRST NATIONAL BANK.

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These Treasury Notes present great advantages to subscribers as an investment. The interest is liberal, the security undoubted, and the premium given the holder of converting the notes, upon maturity, into U.S. 5% BONDS (\$250) is of great value.

A COMMISSION OF ONE-QUARTER PER CENT. will be allowed on sales of \$2000 and upwards; on sales of \$15,000, or over, THREE-EIGHTH PER CENT.

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